

(INDEPENDENT AUDITOR'S LETTERHEAD)

Board of Supervisors
Y County
1 000 X Street
Y, CA 12345

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Statement of Grant Revenue and Expenditures of Y County in accordance with the State of California's Board of Corrections' Juvenile Crime Enforcement and Accountability Challenge Grant II Contract No. _____ for the period _____ through _____. This statement is the responsibility of the Y County management. Our responsibility is to express an opinion on the Statement of Grant Revenue and Expenditures based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement of Grant Revenue and Expenditures is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Statement of Grant Revenue and Expenditures was prepared for the purpose of complying with the audit requirements of the State of California's Board of Corrections' Juvenile Crime Enforcement and Accountability Challenge Grant Contract No. _____ as described in Note 1 and is not intended to be a complete presentation of the County's revenues and expenditures.

In our opinion, the Statement of Grant Revenue and Expenditures referred to above presents fairly, in all material respects, the grant revenues and expenditures of Y County in accordance with the State of California's Board of Corrections' Juvenile Crime Enforcement and Accountability Challenge Grant II Contract No. ____ for the period _____ through _____ in conformity with generally accepted accounting principles. In accordance with Government Auditing Standards, we have also issued a report dated _____ on our consideration of the County's internal controls, and a report dated _____ on the compliance with applicable laws, regulations, and grant contract requirements.

Our audit was conducted for the purpose of forming an opinion on the Statement of Grant Revenues and Expenditures taken as a whole. The supplemental schedules are presented for purposes of additional analysis and are not a required part of the Statement of Grant Revenue and

Expenditures. Such information has been subjected to the auditing procedures applied in the audit of the Statement of Grant Revenue and Expenditures and, in our opinion, is fairly stated in all material respects in relation to the Statement of Grant Revenue and Expenditures taken as a whole.

This report is intended for the information and use of the management of Y County and the State of California's Board of Corrections. However, this report is a matter of public record and its distribution is not limited.

AUDITOR'S SIGNATURE: _____ DATE: _____